

105TH CONGRESS
2D SESSION

S. 1924

To restore the standards used for determining whether technical workers are not employees as in effect before the Tax Reform Act of 1986.

IN THE SENATE OF THE UNITED STATES

APRIL 2, 1998

Mr. MACK (for himself, Mr. KERRY, Mr. D'AMATO, Mrs. FEINSTEIN, Mr. BOND, Ms. MOSELEY-BRAUN, Mr. COVERDELL, Mrs. BOXER, Mr. GREGG, Mr. KENNEDY, Mr. THURMOND, Mr. ROBB, Mr. GRAMS, Mr. BUMPERS, Mr. COATS, Mr. DODD, Mr. INHOFE, Mr. INOUE, Mr. SANTORUM, Mr. DURBIN, Ms. SNOWE, Mr. WYDEN, and Mr. HOLLINGS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To restore the standards used for determining whether technical workers are not employees as in effect before the Tax Reform Act of 1986.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Technical Workers
5 Fairness Act of 1998”.

1 **SEC. 2. RESTORATION OF STANDARDS FOR DETERMINING**
2 **WHETHER TECHNICAL WORKERS ARE NOT**
3 **EMPLOYEES.**

4 (a) REPEAL OF SECTION 530(d) OF THE REVENUE
5 ACT OF 1978.—Section 530(d) of the Revenue Act of
6 1978 (as added by section 1706 of the Tax Reform Act
7 of 1986) is repealed.

8 (b) EFFECTIVE DATE.—The amendment made by
9 subsection (c) shall apply to periods ending after the date
10 of enactment of this Act.

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